

Corporate Social Responsibility Policy

SPARK TECHNOLOGIES PRIVATE LIMITED

1. TITLE

SPARK TECHNOLOGIES PRIVATE LIMITED (hereinafter referred to as "Company") has developed a Corporate Social Responsibility Policy (hereinafter referred to as "Policy").

2. PURPOSE

The Policy lays down the principles and mechanisms for undertaking various programs in accordance with Companies Act. In alignment with its objective, principles and values, for delineating its responsibility as a socially and environmentally responsible corporate citizen.

3. OBJECTIVE

The main objective of CSR policy is to make CSR a key business process for sustainable development of the society by:

- Ensuring an increased commitment at all levels in the organisation, to operate its business in an economically, socially & environmentally sustainable manner, while recognising the interests of its stakeholders;
- Strive for economic development that positively impacts the society at large with minimal resource footprints.

4. COMPOSITION OF CSR COMMITTEE

Pursuant to Section 135 of the Companies Act, 2013, the company is not statutorily required to constitute a Corporate Social Responsibility Committee. Consequently, no formal statutory committee has been formed. All voluntary allocations and project selections are reviewed and authorized directly by the company's Board of Directors or designated management personnel.

5. Focus Area on CSR

The Company's CSR will focus on the following thrust areas:

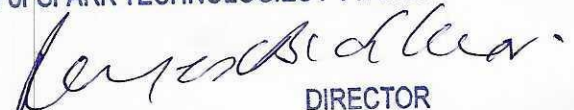
- Education, Skill Development, livelihood enhancement projects
- Employment & Economic Empowerment
- Promoting gender equality, empowering women
- Healthcare & Well-being
- Environment sustainability
- Any other activities covered under Schedule VII of the Companies Act, 2013

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Managing Director

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DIRECTOR

6. Execution of CSR Activities

The Board of Directors will be responsible to execute the plan for CSR activities

Any or all provisions of this CSR policy may be amended by the Board based on the recommendations of the CSR Committee or in accordance with any statutory guidelines that may be issued from time to time.

7. CSR BUDGET

In a financial year, the company shall spend on CSR Activities, as per and in accordance with the relevant provisions of the Companies Act, 2013. The company shall allocate a budget towards each of the CSR activities falling within the purview of the objectives of this CSR Policy. The CSR expenditure shall include all actual expenditures including contribution to corpus or on project or programs relating to CSR activities recommended by the CSR Committee and approved by the Board of Directors.

Whole time director/Managing Director shall monitor the utilization of funds for the purposes set forth and certify to this effect.

Unspent CSR amount, if any, shall be transferred to separate account in accordance with the applicable CSR Rules from time to time.

8. ANNUAL ACTION PLAN

The CSR Committee shall formulate and recommend to the Board, an annual action plan which shall include the following:

- (a) the list of CSR projects or programmes that are approved and to be undertaken by the company
- (b) the manner of execution of such projects or programmes
- (c) the modalities of utilisation of funds and implementation schedules for the projects or programmes;
- (d) monitoring and reporting mechanism for the projects or programmes; and
- (e) details of need and impact assessment, if any, for the projects undertaken by the company.

9. CAPITAL ASSETS

Capital asset acquired or created by CSR projects should be held by the beneficiaries of the said CSR project or a trust or a public authority for the benefits of all. The company should take appropriate measure to ensure that such assets are utilized for the purpose it was meant for and should not be transferred or disposed off without prior permission of the company.

10. GENERAL

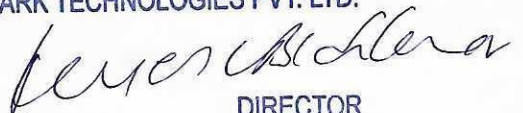
- a. Any surplus arising out of the CSR activity would not be a part of business profits of the company;
- b. Any or all provisions of the CSR Policy would be subject to revision/amendment;

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Managing Director

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DIRECTOR